

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 10<sup>th</sup> February, 2023**

**No. 85**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 13/2022-Rate/GST/SIKKIM**

**Date: 30<sup>th</sup> December, 2022**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance Department, No. 2/2017-State Tax (Rate), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Schedule,-

- (i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely:-

"Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]";

- (ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda".

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2023.

**[F. No. GOS/2009-2010/16-1C (9) VOL-III]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

